

Thomas-Jensen
Affirmation
(redacted)

Exhibit # 48

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF RHODE ISLAND**

STATE OF NEW YORK; et al.,

Plaintiffs,

v.

C.A. No. 1:25-cv-00039-JJM-PAS

DONALD TRUMP, in his official capacity as President of the United States; et al.,

Defendants.

DECLARATION OF IAN KIMURA

I, Ian Kimura, declare as follows:

1. I am a resident of the State of Hawai‘i. I am over the age of 18 and have personal knowledge of all the facts stated herein, except to those matters stated upon information and belief; as to those matters, I believe them to be true. If called as a witness, I could and would testify competently to the matters set forth below.

2. I am currently employed by the Department of Land and Natural Resources, State of Hawai‘i (“DLNR”) as an Accountant. I work in the Administrative Services Office of DLNR.

3. The DLNR is responsible for enhancing, protecting, conserving, and managing Hawai‘i’s unique and limited natural, cultural, and historic resources held in public trust for current and future generations of the people of Hawai‘i nei, and its visitors, in partnership with others from the public and private sectors.

4. My duties as an Accountant for DLNR include working with the federal payment system, the Automated Standard Application for Payments (“ASAP”), and working on the Schedule of Expenditures of Federal Awards, which is a schedule the DLNR submits for the State of Hawaii Single Audit of Federal Financial Assistance Programs for each fiscal year. My duties include drawing down funds from federal grants that have been granted to the State of Hawai‘i, DLNR in the ASAP.

5. Draw downs and expenditures from federal grants are based on what is spent by the DLNR program that was awarded the federal grant. I process the transaction of drawing down the funding from the ASAP and into DLNR accounts.

6. Various accountants for DLNR are authorized to access the ASAP to draw down upon certain federal grants when requested by DLNR staff. These include but are not limited to the following:

- a. The federal grant identified by Federal Award Identification Number (“FAIN”) F22AP03444 (“Grant No. F22AP03444”);
- b. The federal grant identified by FAIN F22AP03445 (“Grant No. F22AP03445”);
- c. The federal grant identified by FAIN F24AP00185 (“Grant No. F24AP00185”);
- d. The federal grant identified by FAIN F25AC00309 (“Grant No. F25AC00309”);
- e. The federal grant identified by FAIN F25AP00203 (“Grant No. F25AP00203”);
- f. The federal grant identified by FAIN 22-DG-11052012-122 (“Grant No. 22-DG-11052012-122”);
- g. The federal grant identified by FAIN 23-DG-11052012-169 (“Grant No. 23-DG-11052012-169”);
- h. The federal grant identified by FAIN 23-DG-11052012-181 (“Grant No. 23-DG-11052012-181”); and
- i. The federal grant identified by FAIN 24-DG-11052012-183 (“Grant No. 24-DG-11052012-183”).

7. The DLNR’s source of federal grant funding for Grant No. F24AP00185, Grant No. F25AC00309, and Grant No. F25AP00203 is the U.S. Department of the Interior, Fish and Wildlife Service.

8. The DLNR’s source of federal grant funding for Grant No. F22AP03444 and Grant No. F22AP03445 is the Department of the Interior, Fish and Wildlife Services (Bipartisan Infrastructure Law)

9. The DLNR’s source of federal grant funding for Grant No. 22-DG-11052012-122, Grant No. 23-DG-11052012-169, Grant No. 23-DG-11052012-181, and Grant No. 24-DG-11052012-183 is the U.S. Department of Agriculture Forest Service (“U.S. Forest Service”).

10. I work with other employees of the DLNR who are responsible for allocation, distribution, and accounting for the expenditures of the federal grant funds drawn down from the

ASAP. I am aware that the DLNR grant coordinators for the grants listed in paragraph 6.a. through 6.i. work in the DLNR's Division of Forestry and Wildlife ("DOFAW").

11. On February 4, 2024, I was assigned to review the status of the ASAP accounts for Grant No. F22AP03444, Grant No. F22AP03445, Grant No. F24AP00185, Grant No. F25AC00309, and Grant No. F25AP00203.

12. Upon review of the ASAP accounts for Grant No. F22AP03444, Grant No. F22AP03445, Grant No. F24AP00185, Grant No. F25AC00309, and Grant No. F25AP00203, all of these grants now require Agency Payment Review for any amount over One dollar (\$1.00). The provided reason for review is "BIL/IRA HOLD."

13. Attached hereto as "Exhibit A" is a screenshot I took of the ASAP.gov page for Grant No. F22AP03444 as of February 4, 2025, when I logged into the account to review the account status. The "Requestor ID" on Exhibit A is DLNR's requestor ID number. Exhibit A is a true and accurate copy of the ASAP.gov page for Grant No. F22AP03444 on February 4, 2025.

- a. As reflected on Exhibit A, the account status indicator for Grant No. F22AP03444 still indicates that the account is "open," but that any amount requested that is more than One dollar (\$1.00) must be reviewed by the agency due to the "BIL/IRA HOLD."
- b. The ASAP account for Grant No. F22AP03444 states that the available balance is Five Million dollars (\$5,000,000.00), but any request from DLNR to draw down from Grant No. F22AP03444 for any amount greater than One dollar (\$1.00) are being held for agency payment review.

14. Attached hereto as "Exhibit B" is a screenshot I took of the ASAP.gov page for Grant No. F22AP03445 as of February 4, 2025, when I logged into the account to review the account status. The "Requestor ID" on Exhibit B is DLNR's requestor ID number. Exhibit B is a true and accurate copy of the ASAP.gov page for Grant No. F22AP03445 on February 4, 2025.

- a. As reflected on Exhibit B, the account status indicator for Grant No. F22AP03445 still indicates that the account is "open," but that any amount requested that is more than One dollar (\$1.00) must be reviewed by the agency due to the "BIL/IRA HOLD."
- b. The ASAP account for Grant No. F22AP03445 states that the available balance is Four Hundred Eighty-Eight Thousand, Seven Hundred Ninety-Three dollars and

Thirty-Three cents (\$488,793.33), but any request from DLNR to draw down from Grant No. F22AP03445 for any amount greater than One dollar (\$1.00) are being held for agency payment review.

15. On February 3, 2025, I attempted to draw down Fourteen Thousand, Six Hundred Twenty-Two dollars and Eighty-Eight cents (\$14,622.88) from the available funds of Grant No. F22AP03445 to process an invoice on behalf of DLNR through the ASAP. Typically, the funds would be remitted to the State of Hawaii's Treasury account upon my request in the ASAP via Automated Clearing House ("ACH"). The funds are then allocated to the DLNR's specific grant appropriation accounts via Treasury Deposit Receipt ("TDR"). For this request, I was notified that it needs to be approved by the agency, which for this grant is the U.S. Fish and Wildlife Service. Currently, the payment request status is "Awaiting FPA Approval."

16. Attached hereto as "Exhibit C" is a screenshot I took of the ASAP.gov page for a Payment Request Status Inquiry for Grant No. F22AP03445 as of February 4, 2025, when I logged into the account to review the status of the payment request. The "Recipient Organization ID" on Exhibit C is DLNR's ID number. Exhibit C is a true and accurate copy of the ASAP.gov page for the payment status inquiry from Grant No. F22AP03445 on February 4, 2025.

17. Attached hereto as "Exhibit D" is a screenshot I took of the ASAP.gov page for Grant No. F24AP00185 as of February 4, 2025, when I logged into the account to review the account status. The "Requestor ID" on Exhibit D is DLNR's requestor ID number. Exhibit D is a true and accurate copy of the ASAP.gov page for Grant No. F24AP00185 on February 4, 2025.

- a. As reflected on Exhibit D, the account status indicator for Grant No. F24AP00185 still indicates that the account is "open," but that any amount requested that is more than One dollar (\$1.00) must be reviewed by the agency due to the "BIL/IRA HOLD."
- b. The ASAP account for Grant No. F24AP00185 states that the available balance is Five Hundred Seventy-Nine Thousand, Six Hundred Ninety-Six Dollars and Fifty cents (\$579,696.50), but any request from DLNR to draw down from Grant No. F24AP00185 for any amount greater than One dollar (\$1.00) are being held for agency payment review.

18. Attached hereto as “Exhibit E” is a screenshot I took of the ASAP.gov page for Grant No. F25AC00309 as of February 4, 2025, when I logged into the account to review the account status. The “Requestor ID” on Exhibit E is DLNR’s requestor ID number. Exhibit E is a true and accurate copy of the ASAP.gov page for Grant No. F25AC00309 on February 4, 2025.

- a. As reflected on Exhibit E, the account status indicator for Grant No. F25AC00309 still indicates that the account is “open,” but that any amount requested that is more than One dollar (\$1.00) must be reviewed by the agency due to the “BIL/IRA HOLD.”
- b. The ASAP account for Grant No. F25AC00309 states that the available balance is Two Million, Seven Hundred Ninety-Six Thousand, Eight Hundred Seventy-Five dollars (\$2,796,875.00), but any request from DLNR to draw down from Grant No. F25AC00309 for any amount greater than One dollar (\$1.00) are being held for agency payment review.

19. Attached hereto as “Exhibit F” is a screenshot I took of the ASAP.gov page for Grant No. F25AP00203 as of February 4, 2025, when I logged into the account to review the account status. The “Requestor ID” on Exhibit D is DLNR’s requestor ID number. Exhibit F is a true and accurate copy of the ASAP.gov page for Grant No. F25AP00203 on February 4, 2025.

- a. As reflected on Exhibit F, the account status indicator for Grant No. F25AP00203 still indicates that the account is “open,” but that any amount requested that is more than One dollar (\$1.00) must be reviewed by the agency due to the “BIL/IRA HOLD.”
- b. The ASAP account for Grant No. F25AP00203 states that the available balance is Two Million, Six Hundred Thirty-Seven Thousand, Twenty dollars (\$2,637,020.00), but any request from DLNR to draw down from Grant No. F25AP00203 for any amount greater than One dollar (\$1.00) are being held for agency payment review.

20. With the ASAP accounts for Grant No. F22A903444, Grant No. F22A903445, Grant No. F24AP00185, Grant No. F25AC00309, and Grant No. F25AP00203 now requiring agency payment review due to a “BIL/IRA HOLD” for any amount over One dollar (\$1.00) and a lack of communication or guidance from the federal government regarding the agency payment

review process, I need to keep going back and checking the ASAP to see if the review requirement has been lifted.

21. In my experience working for DLNR and drawing down federal grant funds for U.S Fish and Wildlife through the ASAP, I have not encountered any agency payment review requirements before. I have not encountered the “BIL/IRA HOLD” reason for review or a One dollar (\$1.00) threshold amount for agency review before. The One dollar (\$1.00) threshold for agency review and the “BIL/IRA HOLD” reason for review are new procedural difficulties that I have not encountered in the ASAP before.

22. I am aware that not all federal grant funding to DLNR is drawn down through the ASAP and that there are other mechanisms for DLNR’s grant programs to obtain the federally awarded grant funds.

23. Certain federal agencies, such as the U.S. Forest Service, follow a different process wherein the DLNR accountants fill out an Office of Management and Budget (“OMB”) Standard Form 270 and submit it to the federal agency for reimbursement of DLNR’s expenses for the particular grant program. The federal agency then reimburses DLNR’s expenses by drawing upon the particular grant fund and sending the reimbursement to the State of Hawaii’s Treasury account via ACH. The funds are then allocated to the DLNR’s specific grant appropriation accounts via TDR.

24. On February 4, 2025, I was assigned to check on the status of the availability of federal grant funds appropriated for Grant No. 22-DG-11052012-122, Grant No. 23-DG-11052012-169, Grant No. 23-DG-11052012-181, and Grant No. 24-DG-11052012-183 and I spoke with an employee of the U.S. Forest Service on the phone about these federal grant funds.

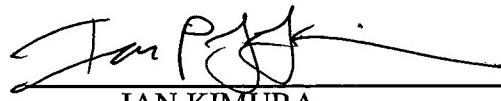
- a. The U.S. Forest Service employee informed me that grants under the BIL and IIJA funding program awarded to the State of Hawai‘i, DLNR from the U.S. Forest Service are on hold.
- b. I am under the information and belief that some of the grants listed in paragraph 24 may be under the BIL and IIJA funding program.
- c. The U.S. Forest Service employee also informed me that all pending grant applications under the BIL and IIJA programs are also on hold.

25. As the federal grant funding for U.S. Forest Service Grants under the BIL and IIJA program are on hold, I am unable to receive any reimbursements from these grants on behalf of DLNR for grant program expenses for programs utilizing such federal grant funding.

26. The hold of federal grant funds appropriated to DLNR from the U.S. Forest Service is a procedural hurdle that I am unfamiliar with through the regular course of business between DLNR and the U.S. Forest Service.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 4, 2025, at Honolulu, Hawai‘i.



IAN KIMURA

EXHIBIT A TO KIMURA DECLARATION



Account Profile Inquiry

Date: 02/04/2025

Time: 3:55 PM

ALC/Region:

14160006

Agency Short Name:

USFWS

Account ID:**Recipient ID:****Recipient Short Name:**

HI DLNR

Inquiry Results:

ACCOUNT DETAILS

Requestor ID : 1544599

Account ID : [REDACTED]

Account Description : [REDACTED]

1031/LOC Account : No

Account Type : Regular Account

Group ID :

Control Account : No

Account Status

Indicator : Open

Available Balance : \$5,000,000.00

Create Date : 08/19/2022

Begin Date : 10/01/2022

Performance Period

End Date : 03/31/2026

End Date : 04/30/2026

TAS Distribution

Method : Percentage by Account

Allow Book Entry

Adjustment : No

Allow Warehoused

Payments : No

CMIA Indicator : No

GRANT DETAILS

Grant : Yes

Federal Award
Identification Number
(FAIN) : F22AP03444

CFDA Number : 15657.000

Total Estimated Grant
Amount : \$5,000,000.00

AGENCY PAYMENT REVIEW

Agency Review : Yes

Threshold Amount : \$1.00

Reason for Review : BIL/IRA HOLD

DRAW AMOUNTS

Max Total Draw Amount :

Max Daily Draw Amount :

Max Monthly Draw Amount :

Max Quarterly Draw Amount :

AUTOMATED AUTHORIZATION RENEWALS

Authorized Renewal
Amount : \$0.00

Certified Date :

Renewal Frequency :

Pending Renewal
Frequency :Pending Automated
Renewal Amount : \$0.00

Rollover Reset Quarter :

Default Action : Hold

CUMULATIVE AUTHORIZATIONS

Cumulative
Authorized Amount : \$5,000,000.00Cumulative
Authorized Amount
Reset Period :

Annual Reset Month :

EXHIBIT B TO KIMURA DECLARATION



Account Profile Inquiry

Date: 02/04/2025
Time: 6:45 PM

ALC/Region:

14160006

Agency Short Name:

USFWS

Account ID:

Recipient ID:

Recipient Short Name:

HI DLNR

Inquiry Results:

ACCOUNT DETAILS

Requestor ID : 1544599

Account ID : [REDACTED]

Account Description : [REDACTED]

1031/LOC Account : No

Account Type : Regular Account

Group ID :

Control Account : No

Account Status

Indicator : Open

Available Balance : \$488,793.33

Create Date : 08/19/2022

Begin Date : 10/01/2022

Performance Period

End Date : 03/31/2026

End Date : 04/30/2026

TAS Distribution

Method : Percentage by Account

Allow Book Entry

Adjustment : No

Allow Warehoused

Payments : No

CMIA Indicator : No

GRANT DETAILS

Grant : Yes

Federal Award
Identification Number
(FAIN) : F22AP03445

CFDA Number : 15657.000

Total Estimated Grant
Amount : \$1,500,000.00

AGENCY PAYMENT REVIEW

Agency Review : Yes

Threshold Amount : \$1.00

Reason for Review : BIL/IRA HOLD

DRAW AMOUNTS

Max Total Draw Amount :

Max Daily Draw Amount :

Max Monthly Draw Amount :

Max Quarterly Draw Amount :

AUTOMATED AUTHORIZATION RENEWALS

Authorized Renewal
Amount : \$0.00

Certified Date :

Renewal Frequency :

Pending Renewal
Frequency :

Pending Automated
Renewal Amount : \$0.00

Rollover Reset Quarter :

Default Action : Hold

CUMULATIVE AUTHORIZATIONS

Cumulative
Authorized Amount : \$1,500,000.00

Cumulative
Authorized Amount
Reset Period :

Annual Reset Month :

EXHIBIT C TO KIMURA DECLARATION



Payment Request Status Inquiry

Date: 02/04/2025
Time: 8:25 PM

ALC/Region: 14160006 **Agency Short Name:** USFWS **Recipient ID:** [REDACTED] **Recipient Short Name:** HI DLNR
Account ID: [REDACTED] **Request Ref Number:** [REDACTED] **From Date:** 02/03/2025 **To Date:** 02/04/2025

Payment Request Status:

All

Inquiry Results:

User ID of Request Initiator: I Kimura	Actual Settlement Date: 02/04/2025				
Payment Request Status: Awaiting FPA Approval					
Agency Location Code/Region: 14160006	Agency Short Name: USFWS	Current Available Balance: \$488,793.33			
Recipient Organization ID: [REDACTED]	Recipient Short Name: HI DLNR	Request Date & Time: 02/03/2025 22:33:107			
ACH Batch Number:	ACH Trace Number:	ASAP Sequence Number: 02/03/2025 I Kimura 000001 000001			
ACH Cycle Date:	ACH Cycle Number:	Funds IMAD:			
DFI ABA Number: [REDACTED]	DFI Short Name:	Bank Account Number: [REDACTED]			
Further Credit ABA: 000000000	Further Credit Short Name: Not Found	Date/Time Sent for Review:			
Agency Action:	User ID of Agency Reviewer:	Date/Time of Agency Action:			
Agency Account ID	Requestor Reference Number	Payment Request Status	Requested Amount	Remittance Code	Remittance Amount
F22AP0344500001-IMBC	ASAP#25-120	Awaiting FPA Approval	\$14,622.88		

EXHIBIT D TO KIMURA DECLARATION



Account Profile Inquiry

Date: 02/04/2025
Time: 3:57 PM**ALC/Region:**

14160006

Agency Short Name:

USFWS

Account ID:**Recipient ID:****Recipient Short Name:**

HI DLNR

Inquiry Results:**ACCOUNT DETAILS****GRANT DETAILS**

Requestor ID : 1544599

Grant : Yes

Account ID : [REDACTED]

Federal Award

Identification Number

(FAIN) : F24AP00185

CFDA Number : 15657.000

Total Estimated Grant

Amount : \$592,000.00

Account Description : [REDACTED]

1031/LOC Account : No

Account Type : Regular Account

Group ID :

Control Account : No

Account Status

Indicator : Open

Available Balance : \$579,696.50

Create Date : 11/30/2023

Begin Date : 01/01/2024

Performance Period

End Date : 03/31/2029

End Date : 04/30/2029

TAS Distribution

Method : Percentage by Account

Allow Book Entry

Adjustment : No

Allow Warehoused

Payments : No

CMIA Indicator : No

CUMULATIVE AUTHORIZATIONS**DRAW AMOUNTS**

Max Total Draw Amount :

Max Daily Draw Amount :

Max Monthly Draw Amount :

Max Quarterly Draw Amount :

Cumulative Authorized Amount : \$592,000.00

AUTOMATED AUTHORIZATION RENEWALS

Authorized Renewal

Amount : \$0.00

Certified Date :

Renewal Frequency :

Pending Renewal

Frequency :

Pending Automated

Renewal Amount : \$0.00

Rollover Reset Quarter :

Default Action : Hold

Cumulative Authorized Amount : [REDACTED]

Reset Period : [REDACTED]

Annual Reset Month : [REDACTED]

EXHIBIT E TO KIMURA DECLARATION



Account Profile Inquiry

Date: 02/04/2025
Time: 6:43 PM**ALC/Region:**

14160006

Agency Short Name:

USFWS

Account ID:**Recipient ID:****Recipient Short Name:**

HI DLNR

Inquiry Results:**ACCOUNT DETAILS**

Requestor ID : 1544599
Account ID : [REDACTED]
Account Description : [REDACTED]
1031/LOC Account : No
Account Type : Regular Account
Group ID :
Control Account : No
Account Status Indicator : Open
Available Balance : \$2,796,875.00
Create Date : 12/09/2024
Begin Date : 01/01/2025
Performance Period
End Date : 03/31/2030
End Date : 04/30/2030
TAS Distribution Method : Percentage by Account
Allow Book Entry Adjustment : No
Allow Warehoused Payments : No
CMIA Indicator : No

GRANT DETAILS

Grant : Yes
Federal Award Identification Number (FAIN) : F25AC00309
CFDA Number : 15657.000
Total Estimated Grant Amount : \$2,796,875.00

AGENCY PAYMENT REVIEW

Agency Review : Yes
Threshold Amount : \$1.00
Reason for Review : BIL/IRA HOLD.

DRAW AMOUNTS

Max Total Draw Amount :
Max Daily Draw Amount :
Max Monthly Draw Amount :
Max Quarterly Draw Amount :

AUTOMATED AUTHORIZATION RENEWALS

Authorized Renewal Amount : \$0.00
Certified Date :
Renewal Frequency :
Pending Renewal Frequency :
Pending Automated Renewal Amount : \$0.00
Rollover Reset Quarter :
Default Action : Hold

CUMULATIVE AUTHORIZATIONS

Cumulative Authorized Amount : \$2,796,875.00
Cumulative Authorized Amount Reset Period :
Annual Reset Month :

EXHIBIT F TO KIMURA DECLARATION



Account Profile Inquiry

Date: 02/04/2025
Time: 6:43 PM**ALC/Region:**

14160006

Agency Short Name:

USFWS

Account ID:**Recipient ID:****Recipient Short Name:**

HI DLNR

Inquiry Results:**ACCOUNT DETAILS**

Requestor ID : 1544599
Account ID : [REDACTED]
Account Description : [REDACTED]
1031/LOC Account : No
Account Type : Regular Account
Group ID :
Control Account : No
Account Status Indicator : Open
Available Balance : \$2,637,020.00
Create Date : 12/02/2024
Begin Date : 12/01/2024
Performance Period
End Date : 02/28/2035
End Date : 03/30/2035
TAS Distribution Method : Percentage by Account
Allow Book Entry Adjustment : No
Allow Warehoused Payments : No
CMIA Indicator : No

GRANT DETAILS

Grant : Yes
Federal Award Identification Number (FAIN) : F25AP00203
CFDA Number : 15657.000
Total Estimated Grant Amount : \$2,637,020.00

AGENCY PAYMENT REVIEW

Agency Review : Yes
Threshold Amount : \$1.00
Reason for Review : BIL/IRA HOLD

DRAW AMOUNTS

Max Total Draw Amount :
Max Daily Draw Amount :
Max Monthly Draw Amount :
Max Quarterly Draw Amount :

AUTOMATED AUTHORIZATION RENEWALS

Authorized Renewal Amount : \$0.00
Certified Date :
Renewal Frequency :
Pending Renewal Frequency :
Pending Automated Renewal Amount : \$0.00
Rollover Reset Quarter :
Default Action : Hold

CUMULATIVE AUTHORIZATIONS

Cumulative Authorized Amount : \$2,637,020.00
Cumulative Authorized Amount Reset Period :
Annual Reset Month :